

Senate File 251

S-3083

1 Amend Senate File 251 as follows:

2 1. By striking everything after the enacting clause and  
3 inserting:

4 <Section 1. Section 279.45, Code 2023, is amended to read  
5 as follows:

6 **279.45 Administrative expenditures.**

7 The administrative expenditures as a percent of a school  
8 district's general fund for a base year shall not exceed five  
9 percent. Annually, the board of directors shall certify  
10 to the department of education the amounts of the school  
11 district's administrative expenditures and its general fund.  
12 For the purposes of [this section](#), "base year" means the same  
13 as defined in [section 257.2](#), and "*administrative expenditures*"  
14 means expenditures for ~~executive administration salaries and~~  
15 benefits for administrative offices, including administrators,  
16 superintendents, secretarial staff, superintendent staff,  
17 and other school district central staff. "Administrative  
18 expenditures" do not include expenditures directly related to  
19 students in schools, including but not limited to expenditures  
20 for teachers, paraeducators, librarians, nurses, information  
21 technology staff, transportation staff, custodial staff, or  
22 nutrition staff.

23 Sec. 2. APPLICABILITY. This Act applies July 1, 2024, for  
24 school budget years beginning on or after that date.>

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MOLLY DONAHUE